

## **AMENDMENTS TO THE CLAIMS**

This listing of claims will replace all prior versions, and listing, of claims in the application:

### **Listing of Claims:**

1. (Currently Amended) A method of etching a semiconductor device using a neutral beam comprising:

extracting an ion beam having a predetermined polarity from an ion source to accelerate the ion beam ~~such that an incident angle of the ion beam is in a range of 75–85° from a vertical line to a horizontal surface of a reflector;~~

reflecting an accelerated ion beam by ~~the~~ a reflector to completely neutralize the reflected ion beam, wherein an incident angle of the ion beam incident on the reflector is in a range of 75 – 85 degree from a vertical line to a horizontal surface of the reflector;  
and

positioning a substrate to be etched in a path of a neutral beam to etch a material layer on the substrate with the neutral beam.

2-4. (Canceled).

5. (Previously Presented) The method of claim 1, further comprising applying a voltage to the reflector to adjust a path of an incident ion beam.

6. (Previously Presented) The method of claim 1, wherein the reflector is selected from the group consisting of a semiconductor substrate, a silicon dioxide substrate and a metal substrate.

7-17. (Canceled)